

To

All Heads of Departments and Drawing Officers.

Subject :—Expenditure met out of advances from the "Contingency Fund" of the State.

Sir,

No. 4—T.M.—Advances are sometimes sanctioned by Government from the Contingency Fund for meeting expenditure which is not provided for in the budget, pending authorisation of such expenditure by the Legislature. The advances granted to each Head of the Department is recorded under a separate minor head under "Contingency Fund" in the books of this office; each major head under the consolidated fund being treated as a minor head under the "Contingency Fund". The Heads of Departments are responsible for the distribution of the advance among their subordinate officers, for obtaining detailed accounts from them and for maintaining a consolidated account of the advance. They should watch that the expenditure does not exceed the advance on any account. The following instructions are issued for the guidance of departmental officers :—

1. The amounts debitable to the Contingency Fund should be drawn on the usual bill forms as and when required, the head "Contingency Fund" being conspicuously noted on the top of the facing sheet of the bill. The detailed procedure prescribed for bills debitable to the Consolidated Fund applies to these bills also. The treasuries are required to enter the amounts debitable to the "Contingency Fund" in separate scheduled departmentwise. The department to which the expenditure relates should be noted in brackets. For example, when the amount relates to Famine Relief, the classification should be noted as follows :

Debitable to "Contingency Fund"

(54. Famine Relief).

2. Particulars of the amount of advance, expenditure to-date and balance available should be noted on each bill. If the advance placed at the disposal of the Head of a Department is distributed among several Drawing Officers, the amount of such sub-advance, the total expenditure to-date, and the balance available should be noted by them on the bills. The Treasury Officers have been instructed not to encash bills which do not contain such information.

3. The Drawing Officers should send a monthly account to the Head of the Department in the following form :—

Date	Particulars of sub-advances sanctioned	Amount			Date	Particulars of each bill drawn from the Treasury	Amount		
		Rs.	As.	Ps.			Rs.	As.	Ps.
						(Balance available)			
	Total...					Total...			

4. The Heads of Departments should maintain a register in the following form :

Amount of the advance

sanctioned by Government Rs

Sub-offices to whom the advance has been distributed	Amount	Amounts drawn from the Treasury during April as per accounts received	Amounts drawn from the Treasury during May	(And so on columns for the remaining 10 months)	Remarks: (Reference to additional grants obtained under the "Consolidated Fund" etc.)
1. Name of Office Progressive	...	...	...	...	...
Total	...	...	...	...	...
2. Name of Office Progressive	...	...	...	...	...
Total	...	...	...	...	...
3. Name of Office Progressive	...	...	...	...	...
Total	...	...	...	...	...

5. As the amounts provisionally debited to the "Contingency Fund" have to be finally debited to the respective Major, Minor, and detailed heads under the Consolidated Fund after additional grants are obtained from the Legislature, these heads should be noted in a corner on the last page of the bill under the heading "Head to which debitable after additional grants are obtained."

6. The Heads of Departments should take necessary action for the reconciliation of the departmental figures with those booked in this office under the head each month.

7. Timely action should be taken for obtaining additional grants from the Consolidated Fund so that the provisional debits to the Contingency Fund may be adjusted as early as possible.

Yours faithfully,

V. K. SUBRAMANIAM,
Accountant-General.